

Kasson Township Board of Review Minutes

December 15, 2021

Approved [with addition of Julian being an excused absence]

1. **Call to Order** - Schaeffer called the meeting to order at 9:00 AM. ”
2. **Roll Call** - Mike Shimek BOR Member, Dick Witham BOR Member, Chuck Schaeffer BOR Chair, Julie Krombeen - Township Assessor. **Greg Julian was absent due to illness (excused)**
3. **Conflicts of Interest** - Schaeffer announced the names of those with appeals at this session. Shimek declared a conflict with Kieth Shimek’s Homeowner PRE, as this is his brother.
4. **Approval of Minutes** - March 8-10, 2021.
Moved by Shimek , **seconded** by Witham , to approve the minutes of March 8-10, 2021 meeting as presented.
Ayes: All
Motion Carried.
4. **Public Comment and Questions** - No members of the public were present.
5. **Matters to Come Before the December Board Meeting.**
 - A. **Petition 20-12-01 DEERING THOMAS O; 045-007-002-007-01; correct taxable value from \$0 to \$77,074. Form L-4035 see Attachment “A”.**
Moved by Shimek, **seconded** by Witham to approve the petition as requested by the assessor.
Ayes: All.
Motion Carried.
 - B. **Petition 2012-12-02 SMITH KYLE J & JENNIFER M; 045-007-029-011-21; correct assessor’s calculation that used wrong \$ per acre. Corrected Taxable Value from \$233,100 to \$143,100. Form L-4035 see Attachment “B”.**
Moved by Shimek, **seconded** by Witham to approve the petition as requested.
Ayes: All.
Motion Carried.
 - C. **Petition 2021-12-03 TRAGO FAMILY TRUST; 045-007-032-009-60; Veterans Exemption granted in 2020 was erroneously omitted.**

Corrected Taxable Value from \$146,973 to \$0. Form L-4035 see Attachment “C”.

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

D. Petition 2021-12-04 SHIMEK KEITH J & KELLIE K; 045-007-003-020-15; petition for Homeowner Principal Residence Exemption (2021).

Moved by Witham, **seconded** by Schaeffer to approve the petition as requested.

Ayes: All.

Motion Carried.

E. Petition 2021-12-05 HUNT ANDREW & TESS; 045-007-026-010-00; petition for Homeowner Principal Residence Exemption (2021).

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

F. Petition 2021-12-06 DEERING THOMAS O; 045-007-002-007-01; petition to correct Mutual Mistake of Fact.

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

G. Petition 2021-12-07 HARFST CURT & DROW HARFST BARBARA A; 045-007-010-013-00; petition for Homeowner Principal Residence Exemption (2020).

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

H. Petition 2021-12-08 HARFST CURT & DROW HARFST BARBARA A; 045-007-010-013-00; petition for Homeowner Principal Residence Exemption.(2021).

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

- I. Petition 2021-12-09 YONKERS JOHN & OKSANA; 045-007-019-008-45; petition for Homeowner Principal Residence Exemption (2021).**

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

- J. Petition 2021-12-10 SMITH KYLE J & JENNIFER M; 045-007-029-011-21; petition to correct Mutual Mistake of Fact (deed was filed with incorrect sales price).**

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

- K. Petition 2021-12-11 SMITH KYLE J & JENNIFER M; 045-007-029-011-21; petition for Homeowner Principal Residence Exemption.(2021).**

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

- L. Petition 2021-12-12 TRAGO FAMILY TRUST; 045-007-032-009-60; petition for 100%Veterans Exemption. (2021).**

Moved by Shimek, **seconded** by Witham to approve the petition as requested.

Ayes: All.

Motion Carried.

There were no other matters to come before the Board. The members then signed the applicable MTC forms.

- 7. Public Comment and Questions** - No members of the public were present.
- 8. Next meetings** -

March 8, 2022, Township Hall, **1:00 PM** - Organizational Meeting and approval of the 2022 Tax Roll;

March 14 and 16, 2022, Township Hall. The time for appeal hearings for 2022 will be the **14th from 9:00 AM to 3:00 PM** and on the **16th from 3:00 PM to 9:00 PM**.

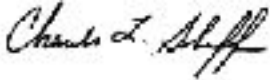
9. **Adjournment -**

Moved by Witham, **seconded** by Shimek to adjourn the December 2021 Meeting of the Kasson Township Board of Review.

Ayes: All.

Motion Carried.

The meeting was adjourned at 10:20 AM.



Chuck Schaeffer
Board of Review Chairperson

ATTACHMENT "A" - FORM L-4035a: Deering

2021-12-01

L-4035a

Michigan Department of Treasury
3128 (Rev. 11-13)

2021 Taxable Value Calculations Worksheet

Parcel No. 007-002-007-01

Petition No. _____

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2021 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =		0	77,074
Amount of Losses =		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions =		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2021 Capped Value	= (2020 Taxable Value - Losses) X CPI + Additions		
	= (0 - 0) X 1.014 + 0		
	= 0 By B of R		
2021 Capped Value	= 77,074		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2021 Assessed Value =		0	105,200
2021 Tentative SEV	= 2021 Assessed Value X 2021 Tentative Equalization Factor		
	= 105,200 X 1.000		
	= 105,200 By B of R		
2021 Tentative SEV	= 105,200		

2021 Tentative Taxable Value is the lesser of the 2021 Capped Value or the 2021 Tentative SEV.

2021 Tentative Taxable Value = 77,074

Signature of Secretary, Board of Review 	Date 12/14/21
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www.michigan.gov/treasury

ATTACHMENT "B" - - FORM L-4035a: Smith

Michigan Department of Treasury
3128 (Rev. 11-13)

2021-12-02

L-4035a

2021 Taxable Value Calculations Worksheet

Parcel No. 007-029-011-21

Petition No.

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2021 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")	=	233,100	143,100
Amount of Losses (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	=	0	0
Amount of Additions (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	=	0	0
2021 Capped Value = (2020 Taxable Value - Losses) X CPI + Additions			
= (0 - 0) X 1.014 + 0			
= 0			By B of R
2021 Capped Value	=	94,688	

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2021 Assessed Value	=	233,100	143,100
2021 Tentative SEV = 2021 Assessed Value X 2021 Tentative Equalization Factor			
= 143,100 X 1.000			
= 143,100			By B of R
2021 Tentative SEV	=	143,100	

2021 Tentative Taxable Value is the lesser of the 2021 Capped Value or the 2021 Tentative SEV.

2021 Tentative Taxable Value = 143,100

Signature of Secretary, Board of Review 	Date 12-14-21
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www.michigan.gov/treasury

ATTACHMENT "C" - - FORM L-4035a: Trago

2021-14-03

L-4035a

Michigan Department of Treasury
3128 (Rev. 11-13)

2021 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 007-032-009-60

Petition No.

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2021 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		146,973	0
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2021 Capped Value	= (2020 Taxable Value - Losses) X CPI + Additions		
	= (0 - 0) X 1.014 + 0		
	= 0 By B of R		
2021 Capped Value	= 0		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2021 Assessed Value=		182,500	0
2021 Tentative SEV	= 2021 Assessed Value X 2021 Tentative Equalization Factor		
	= 0 X 1.000		
	= 0 By B of R		
2021 Tentative SEV	= 0		

2021 Tentative Taxable Value is the lesser of the 2021 Capped Value or the 2021 Tentative SEV.

2021 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date 12-14-21
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www.michigan.gov/treasury

ATTACHMENT "D" - 2021 December BOR Change Summary

12/14/2021
07:37 AM

2021 Dec. BOR Change Summary

Page: 1/2
DB: Kasson2022

Year	Parcel Number	Petition Owner/Prop. Addr./Mail Addr.	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2021	007-026-010-00	HUNT ANDREW & TESS 12739 S MAPLE CITY RD MAPLE CITY, MI 49664 12739 S MAPLE CITY RD MAPLE CITY, MI 49664	401	45010	73,400	73,400	0.000	100.000	73,400	73,400	100.000	100.000
2021	007-019-008-45	YONKERS JOHN & OKSANA 3987 W GILBERT FARM LN EMPIRE, MI 49630 3987 W GILBERT FARM LN EMPIRE, MI 49630	402	45010	20,000	20,000	0.000	100.000	20,000	20,000	100.000	100.000
2021	007-010-013-00	HARFST CURT & DROW HARFST BARBARA A 9318 S NASH RD MAPLE CITY, MI 49664 9318 S NASH RD MAPLE CITY, MI 49664	401	45010	117,300	78,029	56.000	0.000	117,300	78,029	100.000	0.000
2021	007-032-009-60	TRAGO FAMILY TRUST 13857 S ARMSTRONG TRL EMPIRE, MI 49630 13857 S ARMSTRONG TRL EMPIRE, MI 49630	401	45010	182,500	146,973	100.000	0.000	0	0	100.000	0.000
2021	007-002-007-01	DEERING THOMAS O 8445 S MAPLE ST MAPLE CITY, MI 49664 PO BOX 43 MAPLE CITY, MI 49664	401	45010	0	0	100.000	0.000	105,200	77,074	100.000	0.000
2021	007-029-011-21	SMITH KYLE J & JENNIFER M 12732 S COLEMAN RD EMPIRE, MI 49630 12732 S COLEMAN RD EMPIRE, MI 49630	401	45010	233,100	233,100	0.000	100.000	143,100	143,100	0.000	100.000
2020	007-029-011-21		401	45010	0	0	0.000	0.000	0	0	100.000	0.000
2021	007-003-020-15	SHIMEK KEITH J & KELLIE K 8368 S SHIMEK RD MAPLE CITY, MI 49664 8368 S SHIMEK RD MAPLE CITY, MI 49664	401	45010	231,700	112,204	0.000	0.000	231,700	112,204	100.000	0.000
									690,700	503,807		

*Winter PRE Change

THE BOARD OF REVIEW OF KASSON TOWNSHIP, LEELANAU COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE
ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

Page 1 of 1
Date: 08/08/2017

Value	Source	Destination	Account	Transfer	Original Value	Transfer Value	Destination Account	Transfer Value
1000000	Source	Destination	Account	Transfer	1000000	Transfer Value	Destination Account	Transfer Value
1000000	Source	Destination	Account	Transfer	1000000	Transfer Value	Destination Account	Transfer Value